

NORTHEAST LOUISIANA CHILDREN'S MUSEUM, INC.

MONROE, LOUISIANA

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SPECIAL-PURPOSE FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED

JUNE 30, 2012

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NORTHEAST LOUISIANA CHILDREN'S MUSEUM, INC.  
FINANCIAL STATEMENTS  
JUNE 30, 2012

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"The CPA. Never Underestimate The Value."

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- Accounting & Auditing
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  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

December 17, 2012

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
Northeast Louisiana Children's Museum, Inc.  
Monroe, Louisiana

We have compiled the special-purpose statement of financial position - Louisiana State Funds of Northeast Louisiana Children's Museum, Inc. as of June 30, 2012, and the related special-purpose statement of activities - Louisiana State Funds for the year then ended. We have not audited or reviewed the accompanying special-purpose financial statements and, accordingly, do not express an opinion or provide any assurance about whether the special-purpose financial statements are in accordance with the requirements of the Louisiana Legislative Auditor.

Management is responsible for the preparation and fair presentation of the special-purpose financial statements in accordance with the requirements of the Louisiana Legislative Auditor and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the special-purpose financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of special-purpose financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the special-purpose financial statements.

The accompanying special-purpose financial statements were prepared for the purpose of complying with the requirements of the Louisiana Legislative Auditor and include only the activities related to grant

funds received from the state of Louisiana and related agencies, and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures required with special-purpose financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the corporation's financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information appearing on page 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

This report is intended solely for the information and use of the management of Northeast Louisiana Children's Museum, Inc. and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

We are not independent with respect to Northeast Louisiana Children's Museum, Inc.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

NORTHEAST LOUISIANA CHILDREN'S MUSEUM, INC.  
SPECIAL-PURPOSE STATEMENT OF FINANCIAL POSITION -  
LOUISIANA STATE FUNDS  
JUNE 30, 2012

ASSETS

CURRENT ASSETS

Cash

-

TOTAL CURRENT ASSETS

-0-

TOTAL ASSETS

-0-

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

None

-0-

NET ASSETS

Unrestricted

-0-

TOTAL LIABILITIES AND NET ASSETS

-0-

See Accountants' Compilation Report.

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NORTHEAST LOUISIANA CHILDREN'S MUSEUM, INC.  
SPECIAL-PURPOSE STATEMENT OF ACTIVITIES - LOUISIANA STATE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012

REVENUE, GRANTS AND OTHER SUPPORT

Grant - State of Louisiana

25,000

TOTAL REVENUE, GRANTS AND OTHER SUPPORT

25,000

EXPENSES

Program Services - Children's Museum

Santa's Christmas Village

25,000

Management

-

Fund-Raising

-

TOTAL EXPENSES

25,000

Change in Net Assets

-0-

NET ASSETS AT BEGINNING OF YEAR

-0-

NET ASSETS AT END OF YEAR

-0-

See Accountants' Compilation Report.

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CERTIFIED PUBLIC ACCOUNTANTS

SUPPLEMENTARY INFORMATION

NORTHEAST LOUISIANA CHILDREN'S MUSEUM, INC.  
SCHEDULE OF BOARD OF DIRECTORS COMPENSATION  
FOR THE YEAR ENDED JUNE 30, 2012

No member of the board of directors receives any compensation for board service. All are volunteers.

See Accountants' Compilation Report.

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